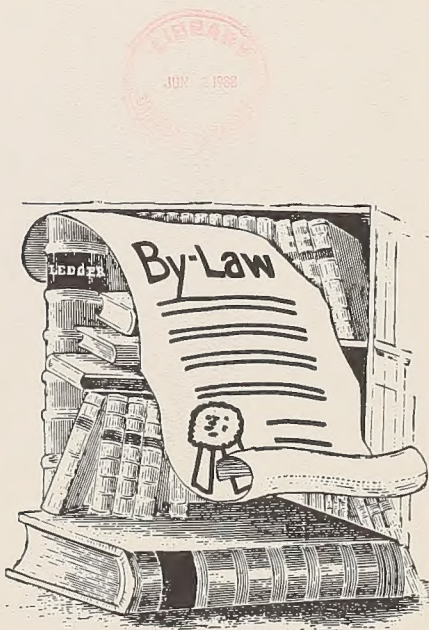


# MUNICIPAL BY-LAWS 2

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## Finance By-Laws



Ontario

Ministry of  
Municipal Affairs

Bernard Grandmaitre  
Minister

Eric M. Fleming  
Deputy Minister (Acting)

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# Finance By-Laws



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Bernard Grandmaitre  
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August 1986

## **MODEL BY-LAWS**

Every municipality is required, under the *Municipal Act*, to pass a by-law designating a signatory or signatories for cheques issued by the municipality. Under the Act, a municipality may also pass by-laws providing for an interim tax levy, and setting out remuneration and expenses for members of council and local boards and committees. The model by-laws in this publication are offered as a guide to municipalities in preparing their own by-laws on these matters.

Prior to passing any by-law, consult your own legal advisor to ensure that the by-law is specifically sensitive to your circumstances and in compliance with the Act.

## **TABLE OF CONTENTS**

### **CHEQUE SIGNING AUTHORITY BY-LAW**

- Explanatory Notes
- By-law

### **REMUNERATION AND EXPENSE BY-LAWS**

- Explanatory Notes
- Council Remuneration By-law
- Board and Committee Remuneration By-law
- Expense By-law
- Schedule A – Expense Policy Guidelines

### **INTERIM LEVY BY-LAWS**

- Explanatory Notes
- Multi-Year By-law
- Single-Year By-law

### **EXPLANATORY NOTES — BY-LAW FORMAT**

## **CHEQUE SIGNING PROCEDURES**

### **EXPLANATORY NOTES**

Section 2 of the by-law states that the head of council (or alternate) shall ensure that the issuance of any cheque has been authorized before signing it. When performing this duty, the person signing the cheques should keep in mind the 7 guidelines set out below.

These guidelines are intended only as an outline, and should be adapted to suit each municipality's needs.

### **CHEQUE SIGNING PROCEDURES**

1) The following should be attached to the cheque to be signed:

- a) purchase order;
- b) proof of receipt of goods or approval for receipt of services; and
- c) invoice.

Note: All purchase orders should bear the approval of the clerk, treasurer, or appropriate department head.

2) The practice of drawing cheques to "cash" or "bearer" should be prohibited.

3) Signing a cheque in advance of the cheque being filled out should be prohibited.

4) A cheque protectograph should be used simultaneously with the signature.

5) If a device is used to mechanically reproduce signatures on cheques, that device should be kept under the control of the treasurer.

6) Once the cheque bears the required signatures, any vouchers or invoices should be voided by one of the following methods:

- a) "paid" stamp (imprinted or perforated); or
- b) initialled or signed by the last person to sign the cheque.

7) If regularized payments specified in the budget but not supported by invoices (e.g. rent, payroll cheques) are numerous, council may wish to authorize the issuance of all such cheques in its procedural by-law, eliminating the need to seek authorization for each individual cheque.

THE CORPORATION OF THE \_\_\_\_\_ OF \_\_\_\_\_

BY-LAW NO. \_\_\_\_\_

Being a by-law to designate persons authorized  
to sign cheques issued by the municipality

WHEREAS subsection 81(1) of the *Municipal Act*, R.S.O. 1980, c. 302, requires that every cheque issued by the treasurer shall be signed by the treasurer and by some other person designated for the purpose by by-law or resolution of the council;

AND WHEREAS subsection 81(3) of the *Municipal Act* authorizes the council of any municipality to provide that the signature of the treasurer and of any other person authorized to sign cheques issued by the treasurer may be written or engraved, lithographed, printed or otherwise mechanically reproduced on cheques;

NOW THEREFORE, the Council of the Corporation of the

\_\_\_\_\_ of \_\_\_\_\_ enacts as follows:  
(Village, Town, etc.) (Name)

- 1) All cheques issued by the Treasurer shall be signed by the

\_\_\_\_\_ or \_\_\_\_\_  
(Head of Council) (name of an alternate member of Council)

and by the Treasurer or the Deputy Treasurer.

- 2) The \_\_\_\_\_ or alternate member shall, before  
(Head of Council)

signing any cheque, satisfy himself that such issuance has been authorized.

- 3) The signature of the Treasurer and of any other person authorized to sign cheques issued by the Treasurer may be written or engraved, printed or otherwise mechanically reproduced on cheques.

- 4) By-law(s) numbered \_\_\_\_\_ is (are) hereby repealed.

- 5) This by-law shall come into force and take effect on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a first and second time this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a third time and passed this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Head of Council

SEAL of the  
Municipal Corporation

\_\_\_\_\_  
Clerk

## **REMUNERATION AND EXPENSE BY-LAWS**

### **EXPLANATORY NOTES**

#### **COUNCIL REMUNERATION**

- 1) Section 2 applies only to those towns with a reeve who is not the head of council.
- 2) Section 3 applies only to those municipalities with a deputy reeve.
- 3) The remuneration to be paid need not be specified on an annual basis. Monthly or per-meeting amounts may be specified.

#### **BOARD/COMMITTEE REMUNERATION**

- 1) Regardless of whether remuneration is paid to committee members, annual allowances may be paid to committee chairpersons and vice-chairpersons. Where remuneration is paid to all committee members, the chairperson's and vice-chairperson's allowances would be paid in addition to any other remuneration.
- 2) Per-meeting allowances may be paid instead of annual allowances.

#### **EXPENSES – SCHEDULE A (POLICY GUIDELINES)**

- 1) One set of policy guidelines has been used to cover members of council, members of local boards and members of other bodies. Separate policy guidelines, setting out different reimbursement policies for different offices, may also be used.
- 2) The policy guidelines may set maximum amounts that may be paid in respect of any expense. (Example: the limit on the meal allowance)
- 3) The policy guidelines may set rates to be paid in lieu of the amount actually spent, where in the opinion of council the rates reasonably reflect the actual expenditure that would be incurred. (Example: the mileage allowance)

#### **GENERAL**

- 1) The municipality may also wish to include statements concerning the timing of payments for remuneration and expenses (e.g. monthly, semi-annually, etc.) in either the by-laws or an accompanying schedule.



THE CORPORATION OF THE \_\_\_\_\_ OF \_\_\_\_\_

BY-LAW NO. \_\_\_\_\_

Being a by-law to establish remuneration for  
members of Council

WHEREAS section 238 of the *Municipal Act*, R.S.O. 1980, c. 302, provides that the council of a municipality may pass by-laws for paying remuneration to members of council;

NOW THEREFORE, the Council of the Corporation of the

\_\_\_\_\_ of \_\_\_\_\_ enacts as follows:  
(Village, Town, etc.) (Name)

- 1) The remuneration of the \_\_\_\_\_ shall be \$ \_\_\_\_\_  
(Head of Council)  
per annum.
- 2) The remuneration of the Reeve shall be \$ \_\_\_\_\_ per annum.
- 3) The remuneration of the Deputy Reeve shall be \$ \_\_\_\_\_ per annum.
- 4) The remuneration of the other members of Council shall be \$ \_\_\_\_\_ per annum.
- 5) By-law(s) numbered \_\_\_\_\_ is (are) hereby repealed.
- 6) This by-law shall come into force and take effect on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a first and second time this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a third time and passed this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Head of Council

SEAL of the  
Municipal Corporation

\_\_\_\_\_  
Clerk

THE CORPORATION OF THE \_\_\_\_\_ OF \_\_\_\_\_

BY-LAW NO. \_\_\_\_\_

Being a by-law to establish remuneration for  
members of boards and committees

WHEREAS section 240 of the *Municipal Act*, R.S.O. 1980, c. 302, provides that the council of a municipality may pass by-laws for paying remuneration to members of boards and committees;

NOW THEREFORE, the Council of the Corporation of the

\_\_\_\_\_ of \_\_\_\_\_ enacts as follows:  
(Village, Town, etc.) (Name)

- 1) In addition to any other remuneration paid, the annual remuneration of a member of council serving on a board or committee shall be:

\_\_\_\_\_ \$ \_\_\_\_\_  
(Board, Committee Title)

\_\_\_\_\_ \$ \_\_\_\_\_  
(Board, Committee Title)

- 2) The annual remuneration of other council appointees to boards and committees shall be:

\_\_\_\_\_ \$ \_\_\_\_\_  
(Board, Committee Title)

\_\_\_\_\_ \$ \_\_\_\_\_  
(Board, Committee Title)

- 3) By-law(s) numbered \_\_\_\_\_ is (are) hereby repealed.

- 4) This by-law shall come into force and take effect on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a first and second time this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a third time and passed this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Head of Council

SEAL of the  
Municipal Corporation

\_\_\_\_\_  
Clerk

THE CORPORATION OF THE \_\_\_\_\_ OF \_\_\_\_\_

BY-LAW NO. \_\_\_\_\_

Being a by-law to authorize the paying of expenses incurred by members of council,  
local boards and other bodies

WHEREAS section 239 of the *Municipal Act*, R.S.O. 1980, c. 302, provides for the payment in whole or in part of such expenses as are incurred by members of council while acting in their capacity as members of council within or outside the municipality;

AND WHEREAS section 241 of the *Municipal Act* provides for the payment in whole or in part of such expenses as may be incurred by council-appointed members of local boards or other bodies while acting in their capacity as members of that board or body;

NOW THEREFORE, the Council of the Corporation of the

\_\_\_\_\_ of \_\_\_\_\_ enacts as follows:  
(Village, Town, etc.) (Name)

- 1) Policy statement no \_\_\_\_\_, which provides for the payment of expenses incurred by members of council and council-appointed members of local boards or other bodies and which is attached hereto as Schedule "A" is hereby adopted.
- 2) By-law(s) numbered \_\_\_\_\_ is (are) hereby repealed.
- 3) This by-law shall come into force and take effect on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Read a first and second time this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Read a third time and passed this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

\_\_\_\_\_  
Head of Council

SEAL of the  
Municipal Corporation

\_\_\_\_\_  
Clerk

## SCHEDULE A TO BY-LAW NO. \_\_\_\_\_

Policy No. \_\_\_\_\_

### EXPENSE CLAIMS

Members of Council and of local boards or other bodies shall be reimbursed for expenses incurred while acting in their official capacity, according to the following schedule.

mileage	Effective _____, 19_____, the compensation rate for the use of a personal vehicle is _____ ¢ per kilometre. This rate shall compensate for all of the costs incurred in owning and operating a personal vehicle over the distance driven, except parking, and ferry, bridge and highway tolls.
traffic violations	Under no circumstances shall reimbursement be provided for penalties levied in respect of traffic or parking violations.
travel	Other travel expenses, including parking, tolls, and rail and air fares, shall be reimbursed by the municipality.
meeting meal allowance	For meetings extending over the luncheon or supper hours, meal costs shall be reimbursed to a maximum of \$ _____ per meal.
seminars/conferences	All costs associated with Council-approved attendance at seminars, conferences or workshops shall be reimbursed by the municipality. Such costs may include registration fees, travel, accommodation, and meal costs.
other	The municipality may reimburse a member of council, local board or other body for such other costs as may be incurred while acting in their official capacity, subject to approval by Council.
receipts	All expenses reimbursed under this policy except mileage must be substantiated by receipts or other appropriate documentation.

## INTERIM LEVY BY-LAWS

### EXPLANATORY NOTES

#### GENERAL

1. Section 159 of the *Municipal Act* enables a municipality to pass an interim levy by-law that remains in force from year to year until it is repealed. However, many municipalities choose to pass a new by-law each year, so that the interim mill rate may be set at the same time. For this reason, two model interim levy by-laws are provided. The first by-law runs from year to year, while the second covers only a single year.
2. The penalty charge to be used in section 4 of both by-laws is not to exceed 1.25 per cent per month.
3. Section 159(3) of the *Municipal Act* specifies that where the last revised assessment roll for any year is not available at the time the municipality wishes to pass the interim levy, the Clerk of the Municipality may, prior to February 1st, certify that the last returned assessed roll for the municipality is the last revised assessment roll for purposes of the interim levy.
4. Whether it authorizes an interim levy for one year or several years, an interim levy by-law must be passed *before* the adoption of the estimates for the year in which the by-law is to take effect.

#### MULTI-YEAR BY-LAW

1. The percentage rates to be used in section 1 are not to exceed 50 per cent.
2. Prior to passing a by-law that runs from year to year, any previous by-law must be repealed. A by-law repealing an interim levy by-law shall be effective only at the end of any year. Therefore, before passing a year-to-year interim levy by-law, a separate by-law repealing the previous interim levy by-law as of December 31 in the year in which the repealing by-law is passed, is required.

THE CORPORATION OF THE \_\_\_\_\_ OF \_\_\_\_\_

BY-LAW NO. \_\_\_\_\_

Being a by-law to authorize an interim levy prior to the adoption of the estimates for the year

WHEREAS section 159 of the *Municipal Act*, R.S.O. 1980, c. 302, provides that the council of every local municipality may pass a by-law for the levying of taxes before the adoption of the estimates for the year;

AND WHEREAS subsection 159(1) of the *Municipal Act* provides that any such by-law passed under this section shall remain in force from year to year until it is repealed and any by-laws repealing such by-law shall be effective only at the end of any year;

AND WHEREAS subsection 159(5) of the *Municipal Act* provides that the provisions of the *Municipal Act* with respect to the levy of the yearly rates and the collection of taxes apply with necessary modifications to the levy of rates prior to the adoption of the estimates;

NOW THEREFORE, the Council of the Corporation of the

\_\_\_\_\_ of \_\_\_\_\_  
(Village, Town, etc.)

\_\_\_\_\_ (Name)

(hereinafter called the Corporation) enacts as follows:

- 1) In the year \_\_\_\_\_ and in each succeeding year, before the adoption of the estimates for the year, there shall be levied and collected,
  - (a) on the whole of the assessment for real property according to the last revised assessment roll a sum equal to \_\_\_\_\_ per cent of the sum that would be produced by applying to that assessment the total rate for all purposes levied in the next preceding year on residential real property of public school supporters, and
  - (b) on the whole of the business assessment according to the last revised assessment roll, a sum equal to \_\_\_\_\_ per cent of the sum that would be produced by applying to that assessment the total rate for all purposes levied in the next preceding year on business assessment of public school supporters.
- 2) The date(s) for payment of taxes levied under the authority of this by-law shall be as follows:

Due date of 1st instalment: \_\_\_\_\_

Due date of 2nd instalment: \_\_\_\_\_

except that where the above date(s) falls (fall) on a Saturday, Sunday or a statutory holiday, then the due date shall be the day next following when the municipal offices are open.
- 3) In default of payment of any instalment by the day named for payment thereof, the subsequent instalment(s) shall forthwith become payable.
- 4) The Treasurer of the Corporation shall add to the amount of all taxes due and unpaid and levied under the authority of this by-law a penalty charge equal to \_\_\_\_\_ per cent of such amount and the penalty charge shall be added on the first day of default and on the first day of each calendar month thereafter in which default continues but not after the end of the year in which the taxes are levied.
- 5) The Collector not later than 14 days prior to the date that the first instalment is due shall mail or cause to be mailed to the address of the residence or place of business of each person taxed a tax notice setting out the amount of each instalment, the date by which it is to be paid and the penalty charge imposed for late payment.

- 6) The taxes shall be payable to the Treasurer of the Corporation and shall be paid at the Municipal Offices at the address listed on the tax notice or at \_\_\_\_\_ on or before the due date as shown on the tax notice.
- 7) The Treasurer and the Collector are hereby authorized to accept part payment from time to time on account of any such taxes that are due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any penalty charge imposed and collectable in respect of non-payment of the taxes or any instalment thereof.
- 8) This by-law shall come into force and take effect on the \_\_\_\_\_ day of January, 19 \_\_\_\_\_.

Read a first and second time this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Read a third time and passed this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

SEAL of the  
Municipal Corporation

\_\_\_\_\_  
Head of Council

\_\_\_\_\_  
Clerk

THE CORPORATION OF THE \_\_\_\_\_ OF \_\_\_\_\_

BY-LAW NO. \_\_\_\_\_

Being a by-law to authorize an interim levy prior to the adoption of  
the estimates for the year 19 \_\_\_\_\_

WHEREAS section 159 of the *Municipal Act*, R.S.O. 1980, c. 302, provides that the council of every local municipality may pass a by-law for the levying of taxes before the adoption of the estimates for the year;

AND WHEREAS subsection 159(1) of the *Municipal Act* specifies that the sum levied on the whole of the real property assessment shall not exceed 50 per cent of the sum which would be produced by applying to that assessment the total rate for all purposes levied in the preceding year on residential real property of public school supporters;

AND WHEREAS subsection 159(2) of the *Municipal Act* specifies that the sum levied on the whole of the business assessment shall not exceed 50 per cent of the sum which would be produced by applying to such assessment the total rate for all purposes levied in the preceding year on business assessment of public school supporters;

AND WHEREAS subsection 159(5) of the *Municipal Act* provides that the provisions of the *Municipal Act* with respect to the levy of the yearly rates and the collection of taxes apply with necessary modifications to the levy of rates prior to the adoption of the estimates,

NOW THEREFORE, the Council of the Corporation of the

\_\_\_\_\_ of \_\_\_\_\_  
(Village, Town, etc.) (Name)

(hereinafter called the Corporation) enacts as follows:

- 1) For the purpose of raising money in 19 \_\_\_\_\_ before the adoption of the estimates for the year, rates are hereby levied as follows:
  - (a) a rate of \_\_\_\_\_ mills in the dollar on the whole of the assessment for real property according to the last revised assessment roll for the municipality; and
  - (b) a rate of \_\_\_\_\_ mills in the dollar on the whole of the business assessment according to the last revised assessment roll for the municipality.
- 2) The date(s) for payment of taxes levied under this by-law shall be as follows.

Due date of 1st instalment: \_\_\_\_\_

Due date of 2nd instalment: \_\_\_\_\_
- 3) In default of payment of any instalment by the day named for payment thereof, the subsequent instalment(s) shall forthwith become payable.
- 4) The Treasurer of the Corporation shall add to the amount of all taxes due and unpaid and levied under the authority of this by-law a penalty charge equal to \_\_\_\_\_ per cent of such amount and the penalty charge shall be added on the first day of default and on the first day of each calendar month thereafter in which default continues but not after the end of the year in which the taxes are levied.
- 5) The Collector not later than 14 days prior to the date that the first instalment is due shall mail or cause to be mailed to the address of the residence or place of business of each person taxed a tax notice setting out the amount of each instalment, the date by which it is to be paid and the penalty charge imposed for late payment.



- 6) The taxes shall be payable to the Treasurer of the Corporation and shall be paid at the Municipal Offices at the address listed on the tax notice or at \_\_\_\_\_ on or before the due date as shown on the tax notice.
- 7) The Treasurer and the Collector are hereby authorized to accept part payment from time to time on account of any such taxes that are due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of the taxes or any instalment thereof.
- 8) This by-law shall come into force and take effect on the \_\_\_\_\_ day of January, 19 \_\_\_\_\_.

Read a first and second time this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Read a third time and passed this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

SEAL of the  
Municipal Corporation

\_\_\_\_\_  
Head of Council

\_\_\_\_\_  
Clerk

## EXPLANATORY NOTES – BY-LAW FORMAT

### NAME OF MUNICIPALITY

A municipality is a legally-created corporation and has all the powers of a corporation (identified in the *Municipal Act* and other statutes). Any action it takes, to be legal, must be taken in the name of the Corporation. Therefore, any by-law it passes should identify the *precise* name of the municipality, in the form shown in the heading of the model by-laws.

### BY-LAW NUMBER

This number identifies the by-law. The number could take one of several forms. The three most common are sequential (e.g. 1, 2, 3, etc.), sequentially by year (e.g. 86-1, 86-2, or 1/86, 2/86), or sequentially and dated (e.g. 4/85, 5/85, 6/86, 7/86). The preferred alternative is sequentially and dated. This method enables a municipality to find a particular by-law quickly, to file it in a manner that facilitates its use, and to identify the last by-law of a particular year.

### THE PRECIS OR SHORT TITLE SECTION

This section summarizes the intent of the by-law. While it has no legal effect, the precis should follow closely the wording used in the act under which the by-law is passed.

### THE AUTHORITY SECTION

This section is important because all of the contents of every by-law passed by a municipality *must* be authorized by legislation passed by the Legislature of Ontario. If a by-law is found to be outside of the powers given to the municipality, it would be invalid. Identifying the enabling legislation at the outset establishes the legal authority for the by-law.

### THE OPERATIVE SECTIONS

The operative sections are the essence of the by-law, as they set out the actions that the municipality is taking. There can be as many operative sections as the municipality feels are necessary to effect the desired action. One operative section should repeal, by reference to the appropriate numbers, all previous by-laws on the same subject that are no longer necessary. This will ensure that, at any time, only one by-law is in effect on that one subject.

### THE EFFECTIVE DATE SECTION

This section specifies the date on which the by-law will come into effect. This section is important because a municipality may want the by-law to take effect on a date other than the date that the by-law receives third reading. For example, council remuneration may be established by a by-law passed in November but the actual change in remuneration may not take place until January. It is necessary to note this in the by-law.

### READINGS

There is no legislative requirement to read by-laws more than once, but the general practice has been to read them three times. The first and second readings usually take place at the same meeting of council. If the by-law is straightforward, then the third reading usually takes place at the same time as the other two. If the by-law is controversial, the third reading may take place at a subsequent meeting of council.

### SIGNATURES

For the by-law to take effect, it must be signed by the Head of Council and the Clerk. This is stipulated by statute. (Subsection 129(1) of the *Municipal Act*).

### THE SEAL OF THE MUNICIPALITY

Subsection 129(1) of the *Municipal Act* provides that every by-law must be sealed with the seal of the municipal corporation. Every municipality should have a seal bearing its legal name and should use the seal on all documents approved by Council, including by-laws.

ONTARIO  
MINISTRY OF MUNICIPAL AFFAIRS  
MUNICIPAL OPERATIONS DIVISION

MUNICIPAL MANAGEMENT BULLETINS

Bulletin  
No.

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